This listing of claims replaces all prior listings.

- 1. (Currently Amended) A positive electrode active material comprising[[:]] particles having a layered structure, one layer of the structure the particles comprising[[:]] a first compound oxide of lithium and nickel, the other layer of the structure being a coating layer,[[;]] and the second coating layers formed on at least parts of the surfaces of the particles, the coating layers comprising[[:]] a second compound oxide of lithium and titanium selected from the group consisting of Li₄Ti₅O₁₂, Li₂TiO₃, Li₂Ti₃O_{7a} and Li₄Ti_{4.90}Mn_{0.10}O₁₂.
- 2. (Original) The positive electrode active material according to claim 1, wherein the ratio by weight of the first compound oxide to the second compound oxide is between 96:4 and 65:35.
- 3. (Original) The positive electrode active material according to claim 1, wherein the second compound oxide has a spinel structure in the cubic system.
- 4. (Original) The positive electrode active material according to claim 1, wherein the positive electrode active material has a mean particle diameter of 5 to 20 μm.
- 5. (Currently Amended) A non-aqueous electrolyte secondary battery comprising a positive electrode active material and a negative electrode active material, wherein the positive electrode active material comprises particles having a layered structure, the particles comprising: a first compound oxide of lithium and nickel; and coating layers formed on at least parts of the surfaces of the particles, the coating layers comprising: a second compound oxide of lithium and titanium the positive active material comprising particles having a layered structure, one layer of the structure the particles comprising a first compound oxide of lithium and nickel, the other layer of the structure being a coating layer, and the second coating layers formed on at least parts of the surfaces of the particles, the coating layers comprising a second compound oxide of lithium and titanium selected from the group consisting of Li₄Ti₅O₁₂, Li₂TiO₃, Li₂TiO₃, Li₂TiO₃, and Li₄Ti_{4.90}Mn_{0.10}O₁₂.